

***Indiana Department of Workforce
Development
Oversight Division***

***Monitoring Guide
Part I
Fiscal***

***INDIANA AMERICORPS
PROGRAMS***

SUBGRANTEE: _____

LOCATION: _____

GRANT#: _____

DATE(S): _____

MONITOR(S): _____

Indiana AmeriCorps programs are monitored in accordance with the AmeriCorps Provisions, OMB Circulars A-110 and A-122, and ICCSV policies.

A. Internal Controls

1. Are there written policies/procedures for the internal control system? YES____ NO____
2. Do the policies/procedures comply with applicable regulatory requirements? YES____ NO____
3. Is there adequate separation of duties throughout the subgrantee's accounting functions? YES____ NO____
4. Are there proper controls to prevent duplicate payments? YES____ NO____
5. Who is authorized to make journal entries? _____
6. Are journal entries periodically reviewed by the financial manager? YES____ NO____
7. Are credit cards issued to staff? YES____ NO____
8. Does the subgrantee appear to have an adequate internal control system? YES____ NO____

COMMENTS:

B. Disbursements

1. What controls are in place for issuing checks? _____

2. Is there a division of responsibilities in the disbursement function? YES____ NO____
3. Are purchase orders, related vouchers, and checks pre-numbered? YES____ NO____
4. Are checks drawn to cash prohibited? YES____ NO____
5. What controls are in place to ensure all disbursements are recorded in the accounting system? _____

6. Are disbursements supported and justified by adequate _____

- documentation? YES____ NO____
7. Are the disbursements reviewed charged to correct cost categories? YES____ NO____
8. Who is responsible for ensuring that costs are allowable? _____
9. Are costs determined to be allowable before payments are made? YES____ NO____
10. Does the subgrantee advance any funds to any sub-contractor? YES____ NO____
11. Does the subgrantee pay members their living allowance on a weekly or bi-weekly basis? YES____ NO____
12. Does the subgrantee utilize their payroll system to process members' living allowances? YES____ NO____
13. If no, are members' service hours documented separately for tracking their progress towards the required service hours? YES____ NO____

COMMENTS:

C. Financial Reporting

1. Are financial reports submitted in a timely manner? YES____ NO____
2. Are expenditures reported on an accrual basis? YES____ NO____
3. Is reported data extracted from the accounting system traceable to the general ledger/books of record? YES____ NO____
4. Are administrative costs being reported as required? YES____ NO____

COMMENTS:

D. Matching Contributions

1. Are matching contributions reported as cash and in-kind? YES____ NO____
2. Are matching contributions properly entered onto the subgrantee's books of account/records? YES____ NO____

3. Does the subgrantee's records adequately document how the value placed on third-party in-kind contributions was determined? YES____ NO____
4. Does the subgrantee's records support that matching contributions were incurred for allowable costs? YES____ NO____
5. Does the subgrantee use the Americorps matching contributions to satisfy matching requirements for any other Federal award? YES____ NO____
6. Is any other Federal award the source of matching contributions? YES ____ NO____
7. Amount of subgrantee's cash match. \$_____
8. Amount of subgrantee's in-kind match. \$_____
9. Does the subgrantee meet minimum matching requirements for:
- a. Member Support Costs? (15%) YES____ NO____
(Must be cash match)
- b. Program Operating Costs? (33%) YES____ NO____
(Cash or in-kind match)

COMMENTS:

E. Accounting System

1. Are monthly trial balances of the books of account current and available for review? YES____ NO____
2. Is the general ledger supported with entry descriptions? YES____ NO____
3. What is the latest month for which accounting records are available? _____
4. Does the accrued/cash expenditure sample balance with the books of account/record? YES____ NO____
5. Do financial reports submitted to the State Commission balance to the books of accounts/records? YES____ NO____
6. Are funds transferred from one bank account to another? YES____ NO____

7. What documentation is required to support the transfer? _____

8. How often are subsidiary accounts reconciled with the general ledger? _____
9. Does the subgrantee have required systems for the following?
 ____ Contract Management ____ Debt Collection ____ Audit & Resolution
 ____ Management ____ Record Retention
10. Is the budget compared to actual expenditures? YES ____ NO ____
11. Are revenues and expenditures classified in the books of account/records in the same categories included in the budget? YES ____ NO ____

COMMENTS:

F. Administrative & Indirect Costs

Administrative costs include costs of overall program management and coordination; including: procurement activities, operation of management information and financial management systems, and reporting reporting.

1. Total amount of program expenditures: \$ _____
2. Amount charged to administrative costs: \$ _____
3. Has the administrative cost limitation been exceeded? YES ____ NO ____
 (Maximum 5% of total expenditures)
4. Does the subgrantee have multiple grants or other funding sources? YES ____ NO ____
5. Does the subgrantee charge indirect costs to the program based on an approved indirect cost rate or cost allocation plan? YES ____ NO ____
6. Review a selected number of monthly allocations or rate applications to determine compliance with plan. # reviewed: _____
7. Does the sample allocation balance to the books of account? YES ____ NO ____
8. Are indirect costs identifiable to ensure that unallowable cost items are not included? YES ____ NO ____

9. Does the subgrantee allow contractors to charge indirect costs? YES____ NO____
(If yes, are cost allocation plans on file and reviewed by the subgrantee?) YES____ NO____
10. Does the subgrantee employ the use of cost pools other than indirect/shared? YES____ NO____
(If yes, what is the basis for charging to the pool?) _____
(What is the basis for distribution from the pool?) _____
11. How does the subgrantee charge expenditures to the program? ____ Direct ____ Indirect ____ Combination of both

COMMENTS:

G. Member Cost Documentation

1. Does the subgrantee have written policies/procedures for members' time and attendance records? YES____ NO____
2. Are payments of living allowances initiated by the submittal of time and attendance reports showing the hours of eligible service? YES____ NO____
3. Do procedures require the member and the supervisor to sign the time and attendance reports? YES____ NO____
4. Does the subgrantee have written policies/procedures for eligibility of services? YES____ NO____
5. Are living allowance payments adequately supported by adequate documentation? YES____ NO____

COMMENTS:

H. Cash Management

1. Are bank statements reconciled with the books of account each month? YES____ NO____
2. Do bank reconciliation procedures provide for:
 . accounting for all check numbers used? YES____ NO____
 . identifying outstanding checks? YES____ NO____
 . investigating all checks outstanding 30 days or more? YES____ NO____

- . voiding outstanding checks after a reasonable period of time? YES____ NO____
 - . tracing transfers to and from bank accounts/fund accounts? YES____ NO____
 - . comparing the account balance with the general ledger cash balance? YES____ NO____
2. Are requests for funds based on actual costs? YES____ NO____
4. Have there been any transfers between funding streams? YES____ NO____

COMMENTS:

I. Oversight/Monitoring

1. Are the subgrantee's monitoring responsibilities clearly defined? YES____ NO____
2. Does the subgrantee conduct internal monitoring? YES____ NO____
3. How frequently are subrecipients monitored? _____
4. Has subrecipient monitoring been scheduled? YES____ NO____
5. Has subrecipient monitoring been conducted? YES____ NO____
6. Has any corrective action been imposed against any subrecipient? YES____ NO____
7. Does the subgrantee monitor to assure their subrecipients report on an accrual basis? YES____ NO____
8. Does any subrecipient incur situations involving program income? YES____ NO____
- (If yes, describe how this is determined and handled.) _____
9. Review prior year monitoring reports:
- . has resolution been completed? YES____ NO____
10. Review prior year audit report:
- . has prior year audit been completed? YES____ NO____
 - . were there audit findings? YES____ NO____
 - . has resolution been completed? YES____ NO____
 - . was the audit report submitted to the State Commission in a timely manner? YES____ NO____

. audit was conducted by: _____

COMMENTS:

J. Record Keeping

1. Do financial records appear current, accurate, organized, and complete? YES____ NO____
2. Is the subgrantee in compliance with record retention requirements? YES____ NO____
3. In the opinion of the monitor, is the subgrantee in compliance with financial records requirements? YES____ NO____

COMMENTS:

K. Contract Management

1. Obtain and review SOP's for contract management. YES____ NO____
2. Are there written procurement policies? YES____ NO____
3. Determine if:
 - a. Procedures specify staff responsibility? YES____ NO____
 - b. Procurement documents nondiscrimination requirements? YES____ NO____
 - c. Procedures contain code of conduct? YES____ NO____
 - d. Procedures contain contractor review for debarred/suspended? YES____ NO____
 - e. Conflict of interest is outlined? YES____ NO____
 - f. Standard clauses are present? YES____ NO____
 - g. Contracts contain process for disputes and claims? YES____ NO____
 - h. Cost/Price analysis? YES____ NO____

COMMENTS: